

PROPOSED DRAFT FOR 2020 VIRGINIA GENERAL ASSEMBLY

Virginia Code

Title 58.1 Taxation Chap. 38 Miscellaneous Taxes, §§ 58.1-3800 — 58.1-3854 Art. 6 Transient Occupancy Tax, §§ 58.1-3819 — 58.1-3826

§ 58.1-3825.4. Additional Transient occupancy tax for Prince George County. —

1. ~~Notwithstanding any other provision of law, general or special, and in lieu of any authority to impose a transient occupancy tax in any other provision of law, general or special, Prince George County may impose a total transient occupancy tax not to exceed seven percent of the amount of the charge for the occupancy of any room or space occupied or for the occupancy of any overnight guest room. In addition to such transient occupancy taxes as are authorized by §§ 58.1-3819 through 58.1-3822, Prince George County may impose an additional transient occupancy tax not to exceed two percent of the amount of the charge for the occupancy of any room or space occupied.~~ The tax imposed hereunder shall not apply to rooms or spaces rented and continuously occupied by the same individual or same group of individuals for 30 or more days.

2. The revenue generated and collected from the two percent tax rate increase shall be designated and expended solely for the purposes of tourism marketing, tourism programs, tourism staff, tourism events, ~~and~~ tourism capital projects and for marketing Prince George County as an overnight tourist destination. For purposes of this subsection, "marketing Prince George County as an overnight tourist destination" means advertising that is intended to attract visitors from a sufficient distance so as to require an overnight stay.

Board of Supervisors
County of Prince George, Virginia

Resolution

At a regular meeting of the Board of Supervisors of the County of Prince George held in the Boardroom, Third Floor, County Administration Building, 6602 Courts Drive, Prince George, Virginia this 22nd day of October, 2019.

Present:

Donald R. Hunter, Chairman
Floyd M. Brown, Jr., Vice-Chairman
Alan R. Carmichael
Marlene J. Waymack
T. J. Webb

Vote:

A-3

On motion of M. _____, seconded by M. _____, which carried unanimously, the following Resolution was adopted:

RESOLUTION; REQUEST THAT THE VIRGINIA GENERAL ASSEMBLY ENACT AN ~~ADDITION-AMENDMENT~~ TO THE CODE OF VIRGININGIA WHICH WOULD ALLOW PRINCE GEORGE COUNTY TO LEVY AN ~~ADDITIONAL 2% -7%~~ TRANSIENT OCCUPANCY TAX

WHEREAS, Section 58.1-3819 Code of Virginia authorizes Prince George County to levy a 5% transient occupancy tax for overnight accommodations; and

WHEREAS, Section 74-302 Code of the County of Prince George authorizes the levy of a 5% transient occupancy tax for overnight accommodations; and

WHEREAS, the Commonwealth of Virginia is a Dillon Rule state requiring that local governments be granted clear authority by the Virginia General Assembly; and

WHEREAS, the County is desiring to increase the transient occupancy tax from 5% to 7% for the purposes of tourism enhancement as allowed by state law; and

WHEREAS, once approved by the Virginia General Assembly, the County may ~~amend~~change the local code ~~and after~~ holding a public hearing on the proposed 2% increase.

NOW, THEREFORE, BE IT RESOLVED ~~t~~That the Board of Supervisors of the County of Prince George this 22nd day of October, 2019, does hereby request that the Virginia General Assembly in the 2020 legislative session ~~-add a section to amend~~ the Code of Virginia ~~to which would~~ authorize the County of Prince George to increase the transient occupancy tax from 5% to 7%.

A Copy Teste:

Percy C. Ashcraft
County Administrator